THE BOMBAY PROVISIONAL COLLECTION OF TAXES ACT, 1938.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title.
2. Definitions.
3. Power to make declarations under this Act.
4. Effect of declarations under this Act, and duration thereof.
5. Certain refunds to be made when declarations cease to have effect.

BOMBAY ACT No. IV OF 1938.[1]

[THE BOMBAY PROVISIONAL COLLECTION OF TAXES ACT, 1938.]

[*3rd February 1938.*]

An Act to provide for immediate effect being given for a limited period to provisions in Bills relating to the imposition or increase of taxes.

WHEREAS it is expedient to provide for immediate effect being given for a limited period to provisions in Bills relating to the imposition or increase of taxes. ; It is hereby enacted as follows :—

1. This Act may be called the Bombay Provisional Collection of Taxes Act, 1938. Short title

2. In this Act— Definitions.

(*1*) a " declared provision " means a provision in a Bill in respect of which a declaration has been made under section 3 ;

(*2*) " tax " includes any rate, cess, duty, fee, toll or other impost, whether general or local or special.

3. Where a Bill to be introduced in the Bombay Legislative Assembly on behalf of the Provincial Government provides for the imposition or increase of a tax, the Provincial Government may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act. Power to make declarations under this Act.

4. (*1*) A declared provision shall have the force of law from 5 p.m. (Standard Time) on the day on which the Bill containing it is introduced or published whichever day is earlier. Effect of declarations under this Act, and duration thereof.

(*2*) A declared provision shall cease to have the force of law under the provisions of this Act—

(*a*) when it comes into operation as an enactment, with or without amendment, or

(*b*) when the Provincial Government, in pursuance of a motion passed by the Bombay Legislative Assembly, directs, by notification in the Official Gazette, that it shall cease to have the force of law, or

(*c*) if it has not already ceased to have the force of law under clause (*a*) or clause (*b*), then on the expiry of the sixtieth day after the day on which the declared provision has the force of law under sub-section (*1*).

5. (*1*) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which such provision has the force of law under sub-section (*1*) of section 4, refunds shall be made of all taxes collected which would not have been collected if the provision adopted in the enactment had been the declared provision : Certain refunds to be made when declarations cease to have effect.

[1] For Statement of Objects and Reasons, *see Bombay Government Gazette*, 1937, Pt. V, p. 110 ; for Proceedings in the Assembly, *see* Bombay Legislative Assembly Debates, 1938, Vol. 2, pp. 46-53 and 319-322 ; and for Proceedings in the Council, *see* Bombay Legislative Council Debates, 1938, Vol. 2, pp. 15-27 and 179.

MO-II Bk H 957—41*a*

Provided that the rate at which refunds of any tax may be made under this sub-section shall not exceed the difference between the rate of such tax proposed in the declared provision and the rate in force immediately prior to the day on which the declared provision has the force of law under sub-section (*1*) of section 4.

(*2*) Where a declared provision ceases to have the force of law under clause (*b*) or clause (*c*) of sub-section (*2*) of section 4, refunds shall be made of all taxes collected which would not have been collected if the declaration in respect of it had not been made.